



**TREASURER-TAX COLLECTOR
SAN DIEGO COUNTY**
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December 24, 2025

TO: Supervisor Terra Lawson-Remer, Chair
Supervisor Monica Montgomery Steppe, Vice Chair
Supervisor Paloma Aguirre, Chair Pro Tem
Supervisor Joel Anderson
Supervisor Jim Desmond

FROM: Larry Cohen
Treasurer-Tax Collector

QUARTERLY REPORT OF TRANSIENT OCCUPANCY (TOT) First Quarter Report FY 2025/26

The total TOT collections through the first quarter of the fiscal year.

The total TOT collections through the first quarter of the fiscal year 2025/26 are \$3,159,555.17. This equates to 35.11% of the budgeted revenue of \$9,000,000.00 for the 2025/26 fiscal year.

The Treasurer-Tax Collector's Office is responsible for the administration and collection of transient occupancy tax (TOT) for establishments located in the unincorporated areas of the County. The Treasurer-Tax Collector values its role in supporting the County of San Diego's strategic plans and operational goals for the benefit of our citizens.

Respectfully,

Larry Cohen
Treasurer-Tax Collector

Enclosure(s)

cc: Ebony N. Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
Joan Bracci, Chief Financial Officer
Damien Quinn, Financial Policy and Planning Director, Office of Financial Planning

TRANSIENT OCCUPANCY TAX QUARTERLY COLLECTION
Revenue Collected in Fiscal Year 2025/26

	1ST	2ND	3RD	4TH	
	QUARTER	QUARTER	QUARTER	QUARTER	TOTAL
1st DISTRICT					
BONITA	29,416.19	0.00	0.00	0.00	29,416.19
CHULA VISTA	5,652.31	0.00	0.00	0.00	5,652.31
NATIONAL	0.00	0.00	0.00	0.00	0.00
SAN DIEGO	0.00	0.00	0.00	0.00	0.00
SPRING VALLEY	31,359.62	0.00	0.00	0.00	31,359.62
TOTAL:	66,428.12	0.00	0.00	0.00	66,428.12
2nd DISTRICT					
ALPINE	100,516.89	0.00	0.00	0.00	100,516.89
BOULEVARD	0.00	0.00	0.00	0.00	0.00
CAMPO	0.00	0.00	0.00	0.00	0.00
DEHESA	0.00	0.00	0.00	0.00	0.00
DESCANSO	4,283.11	0.00	0.00	0.00	4,283.11
DULZURA	388.51	0.00	0.00	0.00	388.51
EL CAJON	40,290.13	0.00	0.00	0.00	40,290.13
ESCONDIDO	78,400.84	0.00	0.00	0.00	78,400.84
JACUMBA	9,113.62	0.00	0.00	0.00	9,113.62
JAMUL	26,199.62	0.00	0.00	0.00	26,199.62
JULIAN	138,212.85	0.00	0.00	0.00	138,212.85
LAKESIDE	72,937.39	0.00	0.00	0.00	72,937.39
MOUNTAIN VIEW	0.00	0.00	0.00	0.00	0.00
MT. LAGUNA	8,165.61	0.00	0.00	0.00	8,165.61
PINE VALLEY	7,327.52	0.00	0.00	0.00	7,327.52
POTRERO	259.53	0.00	0.00	0.00	259.53
RAMONA	199,749.16	0.00	0.00	0.00	199,749.16
SANTA YSABEL	3,171.78	0.00	0.00	0.00	3,171.78
SPENCER VALLEY	624.13	0.00	0.00	0.00	624.13
SPRING VALLEY	1,274.35	0.00	0.00	0.00	1,274.35
TOTAL:	690,915.04	0.00	0.00	0.00	690,915.04
3rd DISTRICT					
DEL MAR	8,740.85	0.00	0.00	0.00	8,740.85
ENCINITAS	2,712.11	0.00	0.00	0.00	2,712.11
ESCONDIDO	21,269.79	0.00	0.00	0.00	21,269.79
RANCHO SANTA FE	739,508.24	0.00	0.00	0.00	739,508.24
TOTAL:	772,230.99	0.00	0.00	0.00	772,230.99
4th DISTRICT					
EL CAJON	40,304.56	0.00	0.00	0.00	40,304.56
LA MESA	207,203.00	0.00	0.00	0.00	207,203.00
SPRING VALLEY	51,941.59	0.00	0.00	0.00	51,941.59
TOTAL:	299,449.15	0.00	0.00	0.00	299,449.15
5th DISTRICT					
BONSALL	4,512.04	0.00	0.00	0.00	4,512.04
BORREGO SPRINGS	172,611.43	0.00	0.00	0.00	172,611.43
ESCONDIDO	370,159.96	0.00	0.00	0.00	370,159.96
FALLBROOK	166,003.21	0.00	0.00	0.00	166,003.21
JULIAN	5,489.36	0.00	0.00	0.00	5,489.36
PALA	0.00	0.00	0.00	0.00	0.00
PALOMAR MTN	4,107.79	0.00	0.00	0.00	4,107.79
PAUMA VALLEY	40,649.43	0.00	0.00	0.00	40,649.43
RAMONA	19,452.83	0.00	0.00	0.00	19,452.83
RANCHITA	1,558.95	0.00	0.00	0.00	1,558.95
SAN MARCOS	378,645.66	0.00	0.00	0.00	378,645.66
SANTA YSABEL	12,264.80	0.00	0.00	0.00	12,264.80
VALLEY CENTER	29,853.25	0.00	0.00	0.00	29,853.25

VISTA	124,405.96	0.00	0.00	0.00	124,405.96
WARNER SPRINGS	817.20	0.00	0.00	0.00	817.20
TOTAL:	<u>1,330,531.87</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,330,531.87</u>
GRAND TOTAL:	<u>3,159,555.17</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,159,555.17</u>